

MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY

**POST OFFICE BOX 22781
JACKSON, MISSISSIPPI 39225-2781
TELEPHONE (601) 321-6063**

FORM UI-3 EMPLOYERS' QUARTERLY WAGE REPORT

TOTAL GROSS WAGES PAID THIS QUARTER: _____

**UI-2/3 (R-03/05)
UI23SF**

MDES ACCOUNT NUMBER	TAX RATE	QTR/YR	EMPLOYER'S NAME				
QUARTER ENDING <div style="border: 1px solid black; height: 20px; width: 100px; margin: 5px 0;"></div> REPORT DUE DATE <div style="border: 1px solid black; height: 20px; width: 100px; margin: 5px 0;"></div> READ INSTRUCTIONS ON BACK BEFORE COMPLETING. THIS PAGE MUST BE SUBMITTED TO IDENTIFY YOUR ACCOUNT EVEN IF WAGES ARE REPORTED ON AN ALTERNATE FORM. IF ADDITIONAL PAGES ARE NEEDED, SEE INSTRUCTIONS _____ ORIGINAL RETURN WITH REMITTANCE	1. SOCIAL SECURITY NUMBER		2. EMPLOYEE'S NAME		3. TOTAL WAGES PAID THIS QUARTER		DO NOT USE THIS COLUMN
PAGE 1 OF _____ PAGES			TOTAL WAGES THIS PAGE				

Make any changes or corrections to your name and/or address below:

Circle any of the following changes that have occurred in your business and the date of such change.

a. Stopped having employment _____

b. Sold business _____

c. Incorporated, merged _____

CUT HERE

UI-2

4. Number of covered workers employed or paid for pay period which includes the 12 th of the month	FIRST MONTH	SECOND MONTH	THIRD MONTH	DO NOT USE THIS COLUMN
5. TOTAL GROSS WAGES PAID THIS QUARTER				
(IN EXCESS OF				
6. NON-TAXABLE WAGES PAID THIS QUARTER \$7000.00 PER EMPLOYEE)				
7. TAXABLE WAGES PAID THIS QUARTER (Item 5 minus Item 6)				
8. UI CONTRIBUTIONS DUE (multiply item 7 by your tax rate of _____)				
9. TRAINING CONTRIBUTIONS DUE (multiply item 7 by your tax rate of _____)				
10. TOTAL CONTRIBUTIONS DUE (add items 8 & 9)				
11. INTEREST ON ITEM 10. (see instructions)				
12. DAMAGES ON ITEM 10. (see instructions)				
13. TOTAL PAYMENT DUE, MAKE REMITTANCE PAYABLE TO: MDES				
F.I.D. # _____ QTR ENDING _____				

**FORM UI-2
EMPLOYERS QUARTERLY
CONTRIBUTION REPORT**

**ORIGINAL
RETURN WITH REMITTANCE**

DO NOT STAPLE

MDES ACCOUNT NUMBER

TAX RATE

QTR/YR

I certify that the information contained in this report and any subsequent pages attached is true and correct and that no part of the tax was or is to be deducted from the worker's wages

Telephone Number

Signature of individual making return or responsible therefore

Title

Date

EMPLOYER'S QUARTERLY WAGE REPORT (FORM UI-3)

Form UI-3, Wage Report, must show the **TOTAL** wages **PAID** to each employee during the calendar quarter. The calendar quarter covered by this report will be either: 1st Quarter, January-February-March; 2nd Quarter, April-May-June; 3rd Quarter, July-August-September; or 4th Quarter, October-November-December. Wages are considered paid when they are actually paid or credited to the employee's account so that the employee may draw on the wages at any time, regardless of when the services were rendered. **Do not make prior quarter employee wage adjustment on this report.**

Please type or print all information legibly, in the appropriate column. (Reimbursable Employers should complete item 1 through item 5 only.)

INSTRUCTIONS FOR COMPLETING EMPLOYERS QUARTERLY WAGE REPORT (FORM UI-3)

- ITEM 1:** Enter the employee's Social Security Number. (If an employee does not have an SSN, file the report using the employee's name only, while the employee is waiting for receipt of a number.)
- ITEM 2:** Enter each employee's name (two initials and full last name).
- ITEM 3:** Enter total gross wages paid to each employee for Mississippi employment. Wages paid include all payments made in cash and the cash value of any type payment other than cash. If you have questions on whether employment or wages are exempt under the law, call or write the Mississippi Department of Employment Security.

NOTE: IF ADDITIONAL SPACE IS NEEDED TO LIST EMPLOYEES/WAGES, TYPE OR PRINT THE ADDITIONAL WAGE INFORMATION (SSN, Employee's Name, Total Wages Paid This Quarter) on a piece of plain white paper, 8 1/2" X 11". Each additional page should show the total amount of wages listed on that page. Include all extra sheets with Form UI-2/3 and enter the total wages for the report at the top of Form UI-3.

INSTRUCTIONS FOR COMPLETING EMPLOYERS QUARTERLY CONTRIBUTION REPORT (FORM UI-2)

- ITEM 4:** Enter the total number of employees, full-time and part-time, for the payroll period, which includes the 12th day of the month for EACH month in the calendar quarter. If no employment in the payroll period, enter zero.
- ITEM 5:** Enter the total gross wages paid to employees for Mississippi employment (includes taxable and non-taxable wages). NOTE: The amount entered must agree with the TOTAL of the individual wages listed in Item 3.
- ITEM 6:** Non-Taxable wages are computed for each employee. The first \$7,000 an employee is paid by each employer in a calendar year is taxed. Any wages paid above \$7,000 (per employee) in a calendar year is non-taxable and should be reported in Item 6.
- ITEM 7:** Subtract Item 6 from Item 5 to determine Taxable Wages.
- ITEM 8:** Multiply Taxable Wages (Item 7) by your UI Contribution Rate.
- ITEM 9:** Multiply Taxable Wages (Item 7) by your Training Contribution Rate.
- ITEM 10:** Add items 8 and 9 for Total Contributions Due.
- ITEM 11:** Interest should be calculated from the day following the due date of the report, until the date of payment, at a rate of 1% per month on Contributions due. Multiply Item 10 by the appropriate interest rate.
- ITEM 12:** Damages calculated as follows:
 A: Ten percent (10%) of contributions (tax) due as damages for failure to pay contributions timely, if you are filing this report 60 days or more after the report due date; and
 B: Ten percent of contributions (tax) due as damages for failure to file your report timely, if a final notice of Assessment of Contributions (Form UI-45) has been issued.
- ITEM 13:** Enter the sum of Item 10, 11, and 12. Make your check payable to the Mississippi Department of Employment Security for this amount.

Form UI-2/3 must be signed by an authorized representative of the firm, or by the individual owner. Please include your telephone number.

Form UI-2 must be filed by the due date, even if no wages are paid for the quarter.

MAILING INSTRUCTIONS

DO NOT STAPLE ANY DOCUMENTS. Return Forms UI-2/3 with your payment to the Mississippi Department of Employment Security, P.O. Box 22781 Jackson, Mississippi 39225-2781. Enclose the original of any wage continuation sheets, if appropriate.